retary or any State agency designated under this chapter may perform such other services and activities as shall be specified in contracts for payment or reimbursement of the costs thereof made with the Secretary or with any Federal, State, or local public agency, or administrative entity under the Workforce Investment Act of 1998, or private nonprofit organization.

## (e) Provision of services as part of one-stop delivery system

All job search, placement, recruitment, labor employment statistics, and other labor exchange services authorized under subsection (a) of this section shall be provided, consistent with the other requirements of this chapter, as part of the one-stop delivery system established by the State.

(June 6, 1933, ch. 49, §7, as added Pub. L. 97–300, title VI, §601(c), formerly title V, §501(c), Oct. 13, 1982, 96 Stat. 1394; renumbered title VI, §601(c), Pub. L. 100–628, title VII, §712(a)(1), (2), Nov. 7, 1988, 102 Stat. 3248; amended Pub. L. 101–392, §5(b), Sept. 25, 1990, 104 Stat. 759; Pub. L. 105–220, title III, §§305, 310, Aug. 7, 1998, 112 Stat. 1081, 1086.)

#### References in Text

The Workforce Investment Act of 1998, referred to in subsecs. (c)(2) and (d), is Pub. L. 105-220, Aug. 7, 1998, 112 Stat. 936, as amended. For complete classification of this Act to the Code, see Short Title note set out under section 9201 of Title 20, Education, and Tables.

#### PRIOR PROVISIONS

A prior section 49f, act June 6, 1933, ch. 49, §7, 48 Stat. 115, related to ascertainment of amounts due to States, and certification to the Secretary of the Treasury, prior to repeal by act Sept. 8, 1950, ch. 933, §3, 64 Stat. 823.

#### AMENDMENTS

1998—Subsec. (b)(2). Pub. L. 105-220, §305(1), substituted "local workforce investment board" for "private industry council".

Subsec. (c)(2). Pub. L. 105-220, §305(2), substituted "any workforce investment activity carried out under the Workforce Investment Act of 1998." for "any program under any of the following provisions of law:

"(A) The Carl D. Perkins Vocational and Applied Technology Education Act.

"(B) Section 123, title II, and title III of the Job Training Partnership Act."

Subsec. (d). Pub. L. 105-220, §310, substituted "Secretary or with" for "Secretary of Labor or with".

Pub. L. 105-220, §305(3), substituted "Secretary or any State" for "United States Employment Service or any State" and "Workforce Investment Act of 1998" for "Joh Training Partnership Act"

"Job Training Partnership Act".
Subsec. (e). Pub. L. 105–220, §305(4), added subsec. (e).
1990—Subsecs. (c), (d). Pub. L. 101–392 added subsec.
(c) and redesignated former subsec. (c) as (d).

#### EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105–220 effective July 1, 1999, see section 311 of Pub. L. 105–220, set out as a note under section 49a of this title.

### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101–392 effective July 1, 1991, see section 702(a) of Pub. L. 101–392, set out as an Effective Date note under section 3423a of Title 20, Education.

#### EFFECTIVE DATE

Section effective Oct. 1, 1983, but with Secretary authorized to use funds appropriated for fiscal 1983 to plan

for orderly implementation of section, see section 181(i) of Pub. L. 97–300, which was formerly classified to section 1591(i) of this title.

#### § 49g. State plans

#### (a) Submission to Secretary

Any State desiring to receive assistance under this chapter shall submit to the Secretary, as part of the State plan submitted under section 2822 of this title, detailed plans for carrying out the provisions of this chapter within such State.

#### (b) Contents of plans

Such plans shall include provision for the promotion and development of employment opportunities for handicapped persons and for job counseling and placement of such persons, and for the designation of at least one person in each State or Federal employment office, whose duties shall include the effectuation of such purposes. In those States where a State board, department, or agency exists which is charged with the administration of State laws for vocational rehabilitation of physically handicapped persons, such plans shall include provision for cooperation between such board, department, or agency and the agency designated to cooperate with the United States Employment Service under this chapter.

# (c) Information on coordination of workforce investment activities and one-stop delivery system development

The part of the State plan described in subsection (a) of this section shall include the information described in paragraphs (8) and (14) of section 2822(b) of this title.

#### (d) Approval by Secretary

If such detailed plans are in conformity with the provisions of this chapter and reasonably appropriate and adequate to carry out its purposes, they shall be approved by the Secretary and due notice of such approval shall be given to the State agency.

(June 6, 1933, ch. 49, §8, 48 Stat. 115; Aug. 3, 1954, ch. 655, §6(b), 68 Stat. 665; Pub. L. 97–300, title VI, §601(d), formerly title V, §501(d), Oct. 13, 1982, 96 Stat. 1395; renumbered title VI, §601(d), Pub. L. 100–628, title VII, §712(a)(1), (2), Nov. 7, 1988, 102 Stat. 3248; Pub. L. 105–220, title III, §306, Aug. 7, 1998, 112 Stat. 1081.)

#### AMENDMENTS

1998—Subsec. (a). Pub. L. 105–220, §306(1), amended subsec. (a) generally. Prior to amendment, subsec. (a) read as follows: "Any State desiring to receive the benefits of this chapter shall, by the agency designated to cooperate with the United States Employment Service, submit to the Secretary of Labor detailed plans for carrying out the provisions of this chapter within such State."

Subsec. (b). Pub. L. 105-220,  $\S306(2)$ , (3), redesignated subsec. (d) as (b) and struck out former subsec. (b) which contained certain requirements for plan preparation at State and national levels.

Subsec. (c). Pub. L. 105–220, §306(2), (4), added subsec. (c) and struck out former subsec. (c) which read as follows: "The Governor of the State shall be afforded the opportunity to review and transmit to the Secretary proposed modifications of such plans submitted."

Subsec. (d). Pub. L. 105-220, § 306(5), (6), redesignated subsec. (e) as (d) and substituted "such detailed plans" for "such plans". Former subsec. (d) redesignated (b).

Subsec. (e). Pub. L. 105-220, §306(5), redesignated sub-

1982—Pub. L. 97-300, §601(d)(1), substituted "Secretary of Labor" for "Director" wherever appearing.

Subsec. (a). Pub. L. 97-300, §601(d)(2), designated provisions relating to the submission of a plan to the Secretary by any State desiring to receive benefits under certain sections of this chapter as subsec. (a).

Subsecs. (b), (c). Pub. L. 97-300, §601(d)(5), added subsecs. (b) and (c).

Subsec. (d). Pub. L. 97-300, §601(d)(3), designated provisions relating to the inclusion in State plans of provision for handicapped persons employment opportunities and coordination with State agencies similarly concerned as subsec. (d).

Subsec. (e). Pub. L. 97–300, §601(d)(4), designated provisions relating to approval and notice by the Secretary of the State plans as subsec. (e).

1954—Act Aug. 3, 1954, inserted provisions relating to promotion and development of employment opportunities and for job counseling and placement of handicapped persons.

#### EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-220 effective July 1, 1999, see section 311 of Pub. L. 105-220, set out as a note under section 49a of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-300 effective Oct. 1, 1983, but with Secretary authorized to use funds appropriated for fiscal 1983 to plan for orderly implementation of amendment, see section 181(i) of Pub. L. 97-300, which was formerly classified to section 1591(i) of this

#### EFFECTIVE DATE OF 1954 AMENDMENT

Amendment by act Aug. 3, 1954, effective July 1, 1954, see section 8 of act Aug. 3, 1954, set out as a note under section 49b of this title.

#### TRANSFER OF FUNCTIONS

For history of transfer of functions of United States Employment Service to Secretary of Labor, see note set out under section 49 of this title.

#### § 49h. Fiscal controls and accounting procedures (a) Audit

- (1) Each State shall establish such fiscal control and fund accounting procedures as may be necessary to assure the proper disbursal of, and accounting for, Federal funds paid to the recipient under this chapter. The Director of the Office of Management and Budget, in consultation with the Comptroller General of the United States, shall establish guidance for the proper performance of audits. Such guidance shall include a review of fiscal controls and fund accounting procedures established by States under this section.
- (2) At least once every two years, the State shall prepare or have prepared an independent financial and compliance audit of funds received under this chapter.
- (3) Each audit shall be conducted in accordance with applicable auditing standards set forth in the financial and compliance element of the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions issued by the Comptroller General of the United States.

#### (b) Evaluations by Comptroller General

(1) The Comptroller General of the United States shall evaluate the expenditures by States of funds received under this chapter in order to assure that expenditures are consistent with the provisions of this chapter and to determine the effectiveness of the State in accomplishing the purposes of this chapter. The Comptroller General shall conduct evaluations whenever determined necessary and shall periodically report to the Congress on the findings of such evaluations.

- (2) Nothing in this chapter shall be deemed to relieve the Inspector General of the Department of Labor of his responsibilities under the Inspector General Act.
- (3) For the purpose of evaluating and reviewing programs established or provided for by this chapter, the Comptroller General shall have access to and the right to copy any books, accounts, records, correspondence, or other documents pertinent to such programs that are in the possession, custody, or control of the State.

#### (c) Repayment of funds by State

Each State shall repay to the United States amounts found not to have been expended in accordance with this chapter. No such finding shall be made except after notice and opportunity for a fair hearing. The Secretary may offset such amounts against any other amount to which the recipient is or may be entitled under this chapter.

(June 6, 1933, ch. 49, §9, 48 Stat. 116; Pub. L. 97-300, title VI, §601(e), formerly title V, §501(e), Oct. 18, 1982, 96 Stat. 1396; renumbered title VI, §601(e), Pub. L. 100-628, title VII, §712(a)(1), (2), Nov. 7, 1988, 102 Stat. 3248.)

#### REFERENCES IN TEXT

The Inspector General Act, referred to in subsec. (b)(2), probably means the Inspector General Act of 1978, Pub. L. 95-452, Oct. 12, 1978, 92 Stat. 1101, as amended, which is set out in the Appendix to Title 5, Government Organization and Employees.

#### AMENDMENTS

1982-Pub. L. 97-300 amended section generally, substituting provisions requiring the States to prepare accounting procedures under Federal guidance, to submit to biennial audit with evaluation of expenditures by the Comptroller General and providing for repayment of improperly expended funds, for provisions requiring reports on expenditures to the Secretary under his regulations and giving him authority to revoke State certification.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-300 effective Oct. 1, 1983, but with Secretary authorized to use funds appropriated for fiscal 1983 to plan for orderly implementation of amendment, see section 181(i) of Pub. L. 97-300, which was formerly classified to section 1591(i) of this

#### TERMINATION OF REPORTING REQUIREMENTS

For termination, effective May 15, 2000, of provisions of law requiring submittal to Congress of any annual, semiannual, or other regular periodic report listed in House Document No. 103-7 (in which a report required under subsec. (b)(1) of this section is listed on page 8), see section 3003 of Pub. L. 104-66, as amended, set out as a note under section 1113 of Title 31, Money and Fi-

## § 49i. Recordkeeping and accountability

Each State shall keep records that are sufficient to permit the preparation of reports re-